(In Thousands)

			2000	1999	
ASSETS					
Current assets:					
Cash and cash equivalents		\$	7 \$	12	
Receivables:					
Accounts - net			22	29	
Interfund loans receivable			-	-	
Inventories			<u>-</u>	-	
Total current assets			29	41	
	•				
Fixed assets:					
Land, leaseholds and easements			-	-	
Buildings and structures			-	=	
Less accumulated depreciation			-	-	
Public improvements			-	-	
Less accumulated depreciation			23	-	
Machinery and equipment			(16)	21	
Less accumulated depreciation Computer equipment			51	(12) 49	
• • •			(20)	(10)	
Less accumulated depreciation Software			3	3	
Less accumulated depreciation			(2)	(1)	
Other capital outlay			1	1	
Less accumulated depreciation			-	•	
Construction in progress			-	-	
Net fixed assets			40	51	
					
Total assets		\$	69 \$	92	
LIABILITIES AND FUND EQUITY					
Current liabilities:					
Salaries payable		\$	247 \$	218	
Accounts payable			434	793	
Intergovernmental payable			-	-	
Interfund loans payable			4,210	2,875	
Interest payable			46	10	
Deferred revenue			745	-	
Bonds payable-current portion Total current liabilities			745 5,682	670 4,566	
1 Otal current Habilities			3,082	4,300	
Long-term liabilities:					
Bonds payable			10,275	2,220	
Compensated absences payable			3,976	3,737	
Unpaid claims payable			29,582	21,885	
Total long-term liabilities			43,833	27,842	
Total liabilities			49,515	32,408	
Fund equity:					
Contributed capital			_	-	
Retained earnings:					
Reserved for future contingencies			-	-	
Reserved for renewal and replacement			· •	-	
Reserved for severance pay			3,797	3,257	
Unreserved			(53,243)	(35.573)	
Total fund equity			(49,446)	(32,316)	
Total liabilities and fund equity	190	\$	69 \$	92	

(In Thousands)

SELF-INSURANCE INTERNAL SERVICE FUND STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS For the fiscal year ended December 31, 2000

Operating revenues: 2000 1999 Charges for services and sales \$ 43,701 \$ 42,004 Rents and commissions 43,701 42,004 Total operating revenues 43,701 42,004 Operating expenses: 10,981 10,592 Personal services 13,882 34,358 Materials, supplies, services and other 18,789 4,722 Rent 373 - Cost of store issuance - - Depreciation 14 12 Total operating expenses 64,039 49,684 Operating income (loss) (20,338) 7,680 Operating income (loss) (20,338) 7,680 Non-operating revenues (expenses): - - Interest expense 489 (133) Gain (loss) on disposal of fixed assets 2 2 Cottle revenues 48 1,829 Total non-operating revenues (expenses): - 2 Interest expenses 35 2,905 1,694 Total operating	For the fiscal year ended December 51, 2000			(III I III UUSAIIUS)	
Charges for services and sales \$ 43,701 \$ 42,004 Rents and commissions		200	2000		
Rents and commissions - - Total operating revenues 43,701 42,004 Operating expenses: 10,981 10,592 Personal services 33,882 34,558 Materials, supplies, services and other 18,789 4,722 Rent 373 - Cost of stores issuance - - Depreciation 14 12 Total operating expenses 64,039 49,684 Operating income (loss) (20,338) (7,680) Non-operating revenues (expenses): - - Interest revenue - - - Interest revenues (498) (133) Gain (loss) on disposal of fixed assets - (2) Damages/losses recovered 2,758 - Other revenues 648 1,829 Total non-operating revenues (expenses) 2,908 1,694 Income (loss) before operating transfers (17,430) (5,986) Operating transfers from other funds (50) - Oper		-			
Total operating revenues 43.701 42.004 Operating expenses: 9 10.981 10.992 Personal services 33.882 34.358 Materials, supplies, services and other 18,789 4.722 Rent 373 - - - Cost of stores issuance - - - - Depreciation 14 12 12 Total operating expenses 64.039 49.684 Operating income (loss) (20,338) (7,680) Non-operating revenues (expenses): - - - Interest evenue - - - - Interest expense (498) (133) (133) - Oparages/losses recovered 2,758 - (2) Other revenues 648 1,829 Total non-operating revenues (expenses) 2,908 1,694 Income (loss) before operating transfers (17,430) (5,986) Operating transfers from other funds 350 230 Operating transfers		\$	43,701 \$	42,004	
Operating expenses: 10,981 10,592 Personal services 33,882 34,358 Materials, supplies, services and other 18,789 4,722 Rent 373 - Cost of stores issuance - - Depreciation 14 12 Total operating expenses 64,039 49,684 Operating income (loss) (20,338) (7,680) Non-operating revenues (expenses): - - Interest expense (498) (133) Interest expense (498) (133) Gain (loss) on disposal of fixed assets - (2) Damages/losses recovered 2,758 - Other revenues 648 1,829 Total non-operating revenues (expenses) 2,908 1,694 Income (loss) before operating transfers (17,430) (5,986) Operating transfers in (out): 0 230 Operating transfers to other funds (50) - Operating transfers to other funds (50) - Opera	Rents and commissions				
Personal services 10,981 10,592 Contractual services 33,882 34,358 Materials, supplies, services and other 18,789 4,722 Rent 373 - Cost of stores issuance - - Deperciation 14 12 Total operating expenses 64,039 49,684 Operating income (loss) (20,338) (7,680) Non-operating revenues (expenses): - - Interest revenue - - - Interest expense (498) (133) Gain (loss) on disposal of fixed assets - (2) Damages/losses recovered 2,758 - Other revenues 648 1,829 Total non-operating revenues (expenses) 2,908 1,694 Income (loss) before operating transfers (17,430) (5,986) Operating transfers to other funds 350 230 Operating transfers to other funds (50) - Total operating transfers 300 230	Total operating revenues		43,701	42,004	
Contractual services 33,882 34,358 Materials, supplies, services and other 18,789 4,722 Rent 373 - Cost of stores issuance - - Depreciation 14 12 Total operating expenses 64,039 49,684 Operating income (loss) (20,338) (7,680) Non-operating revenues (expenses): - - Interest revenue - - (20,338) (133) Gain (loss) on disposal of fixed assets - (2) 20 Damages/losses recovered 2,758 - - Other revenues 648 1,829 Total non-operating revenues (expenses) 2,908 1,694 Income (loss) before operating transfers (17,430) (5,986) Operating transfers in (out): - - Operating transfers to other funds (50) - Operating transfers to other funds (50) - Operating transfers 300 230 Net income (loss)	Operating expenses:				
Materials, supplies, services and other 18,789 4,722 Rent 373 - Cost of stores issuance - - Depreciation 14 12 Total operating expenses 64,039 49,684 Operating income (loss) (20,338) (7,680) Non-operating revenues (expenses): - - Interest expense (498) (133) Gain (loss) on disposal of fixed assets - (2) Damages/losses recovered 2,758 - Other revenues 648 1,829 Total non-operating revenues (expenses) 2,908 1,694 Income (loss) before operating transfers (17,430) (5,986) Operating transfers from other funds 350 230 Operating transfers to other funds (50) - Total operating transfers 300 230 Net income (loss) (17,130) (5,756)					
Rent 373 - Cost of stores issuance - - Depreciation 14 12 Total operating expenses 64,039 49,684 Operating income (loss) (20,338) (7,680) Non-operating revenues (expenses): - - Interest revenue - - - Interest expense (498) (133) - (2) Damages/losses recovered 2,758 - (2) Other revenues 648 1,829 Total non-operating revenues (expenses) 2,908 1,694 Income (loss) before operating transfers (17,430) (5,986) Operating transfers in (out): - - Operating transfers from other funds 350 230 Operating transfers to other funds (50) - Total operating transfers 300 230 Net income (loss) (17,130) (5,756)					
Cost of stores issuance Depreciation				4,722	
Depreciation 14 12 Total operating expenses 64.039 49.684 Operating income (loss) (20,338) (7,680) Non-operating revenues (expenses): — — Interest revenue — — — Interest expense (498) (133) — (20,338) (133) — <t< td=""><td></td><td></td><td>373</td><td> -</td></t<>			373	-	
Total operating expenses 64,039 49,684 Operating income (loss) (20,338) (7,680) Non-operating revenues (expenses):			-	-	
Operating income (loss) (20,338) (7,680) Non-operating revenues (expenses): - - Interest revenue - - Interest expense (498) (133) Gain (loss) on disposal of fixed assets - (2) Damages/losses recovered 2,758 - Other revenues 648 1,829 Total non-operating revenues (expenses) 2,908 1,694 Income (loss) before operating transfers (17,430) (5,986) Operating transfers in (out): 350 230 Operating transfers to other funds (50) - Total operating transfers to other funds (50) - Net income (loss) (17,130) (5,756) Retained earnings - January 1 (32,316) (26,560)	Depreciation		14	12	
Non-operating revenues (expenses): - - Interest expense (498) (133) Gain (loss) on disposal of fixed assets - (2) Damages/losses recovered 2,758 - Other revenues 648 1,829 Total non-operating revenues (expenses) 2,908 1,694 Income (loss) before operating transfers (17,430) (5,986) Operating transfers in (out): 350 230 Operating transfers from other funds 350 230 Operating transfers to other funds (50) - Total operating transfers 300 230 Net income (loss) (17,130) (5,756) Retained earnings - January 1 (32,316) (26,560)	Total operating expenses		64,039	49,684	
Interest revenue	Operating income (loss)		(20,338)	(7,680)	
Interest expense (498) (133) Gain (loss) on disposal of fixed assets - (2) Damages/losses recovered 2,758 - Other revenues 648 1,829 Total non-operating revenues (expenses) 2,908 1,694 Income (loss) before operating transfers (17,430) (5,986) Operating transfers in (out): 350 230 Operating transfers from other funds 350 230 Operating transfers to other funds (50) - Total operating transfers 300 230 Net income (loss) (17,130) (5,756) Retained earnings - January 1 (32,316) (26,560)	Non-operating revenues (expenses):				
Gain (loss) on disposal of fixed assets - (2) Damages/losses recovered 2,758 - Other revenues 648 1,829 Total non-operating revenues (expenses) 2,908 1,694 Income (loss) before operating transfers (17,430) (5,986) Operating transfers in (out): 350 230 Operating transfers from other funds (50) - Total operating transfers 300 230 Net income (loss) (17,130) (5,756) Retained earnings - January 1 (32,316) (26,560)	Interest revenue		-	-	
Damages/losses recovered 2,758 - Other revenues 648 1,829 Total non-operating revenues (expenses) 2,908 1,694 Income (loss) before operating transfers (17,430) (5,986) Operating transfers in (out): 350 230 Operating transfers from other funds (50) - Operating transfers to other funds 300 230 Total operating transfers 300 230 Net income (loss) (17,130) (5,756) Retained earnings - January I (32,316) (26,560)	*		(498)		
Other revenues 648 1,829 Total non-operating revenues (expenses) 2,908 1,694 Income (loss) before operating transfers (17,430) (5,986) Operating transfers in (out): 350 230 Operating transfers from other funds (50) - Total operating transfers 300 230 Net income (loss) (17,130) (5,756) Retained earnings - January 1 (32,316) (26,560)				(2)	
Total non-operating revenues (expenses) 2,908 1,694 Income (loss) before operating transfers (17,430) (5,986) Operating transfers in (out): 350 230 Operating transfers from other funds (50) - Total operating transfers 300 230 Net income (loss) (17,130) (5,756) Retained earnings - January 1 (32,316) (26,560)				1.000	
Income (loss) before operating transfers (17,430) (5,986) Operating transfers in (out): 350 230 Operating transfers from other funds (50) - Total operating transfers 300 230 Net income (loss) (17,130) (5,756) Retained earnings - January 1 (32,316) (26,560)	Other revenues		648	1,829	
Operating transfers in (out): 350 230 Operating transfers from other funds (50) - Total operating transfers 300 230 Net income (loss) (17,130) (5,756) Retained earnings - January 1 (32,316) (26,560)	Total non-operating revenues (expenses)		2,908	1,694	
Operating transfers from other funds 350 (50) 230 Operating transfers to other funds (50) - Total operating transfers 300 230 Net income (loss) (17,130) (5,756) Retained earnings - January 1 (32,316) (26,560)	Income (loss) before operating transfers		(17,430)	(5,986)	
Operating transfers from other funds 350 (50) 230 Operating transfers to other funds (50) - Total operating transfers 300 230 Net income (loss) (17,130) (5,756) Retained earnings - January 1 (32,316) (26,560)	Operating transfers in (out):				
Total operating transfers 300 230 Net income (loss) (17,130) (5,756) Retained earnings - January 1 (32,316) (26,560)			350	230	
Net income (loss) (17,130) (5,756) Retained earnings - January 1 (32,316) (26,560)			(50)	<u>-</u>	
Retained earnings - January 1 (32,316) (26,560)	Total operating transfers		300	230	
Retained earnings - January 1 (32,316) (26,560)	Net income (loss)		(17,130)	(5,756)	
Retained earnings - December 31 \$ (49,446) \$ (32,316)	Retained earnings - January 1		(32,316)	(26,560)	
	Retained earnings - December 31	\$	(49,446) \$	(32,316)	

(In Thousands)

	20	000	1999
Cash flows from operating activities:			
Operating income (loss)	\$	(20,338) \$	(7,680)
Adjustments to reconcile operating income (loss)			
to net cash provided (used) by operating activities:			
Depreciation		14	12
(Increase) decrease in accounts receivable		7	(18)
(Increase) decrease in due from other funds		-	•
(Increase) decrease in inventories		-	•
(Increase) decrease in prepaid items		-	26
Increase (decrease) in salaries payable		29	34
Increase (decrease) in accounts payable		(358)	247
Increase (decrease) in due to other funds		-	-
Increase (decrease) in deferred revenue		-	-
Increase (decrease) in compensated absences payable		239	321
Increase (decrease) in unpaid claims payable		7,697	1,796
Damages/losses recovered		2,758	-
Other non-operating revenues		648	1,829
Total adjustments		11,034	4,247
Net cash provided (used) by operating activities		(9,304)	(3,433)
Cash flows from non-capital financing activities:			
Proceeds from bonds		8,800	-
Interfund loans received		4,210	3,975
Operating transfers from other funds		350	230
Operating transfers from component units			
Principal paid on bonds		(670)	(640)
Interest paid on bonds		(189)	(110)
Operating transfers to other funds		(50)	-
Interfund loans paid		(2,875)	_
Interest paid on interfund loans		(273)	(24)
Net cash provided (used) by non-capital			
financing activities		9,303	3,431
Cash flows from capital and related financing activities:			
Interest paid on bonds		_	_
Proceeds from sale of fixed assets		_	_
		(4)	(34)
Acquisition and construction of fixed assets		(4)	(34)
Net cash provided (used) by capital and related financing activities		(4)	(34)
Cash flows from investing activities:			
Interest		<u>-</u>	<u> </u>
Net cash provided (used) by investing activities	·	-	*
Net increase (decrease) in cash and cash equivalents		(5)	(36)
Cash and cash equivalents, beginning of year		12	48
Cash and cash equivalents, end of year	\$	7 \$	12
Non-cash capital and financing activities:			
(Loss) on disposal of fixed assets	\$	- \$	(1)
Fixed assets constructed in capital projects funds		-	-